



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: MARINETTE WATER UTILITY

Principal Office: 501 WATER STREET  
MARINETTE, WI 54143

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JUDY STAUBER of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/1999
(Signature of person responsible for accounts)	(Date)

BOOKKEEPER

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MARINETTE WATER UTILITY**Utility Address:** 501 WATER STREET  
MARINETTE, WI 54143**When was utility organized?** 1/1/1887**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JUDY STAUBER**Title:** BOOKKEEPER**Office Address:**501 WATER STREET  
P.O. BOX 611  
MARINETTE, WI 54143**Telephone:** (715) 732 - 5183**Fax Number:** (715) 732 - 5194**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PKWY  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PKWY  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 3/18/1999**Period covered by most recent audit:** 1/1/98 - 12/31/98

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DAVID MAGUIRE**Title:** CHAIRMAN OF COMMISSION**Office Address:**962 FIRST STREET  
MENOMINEE, MI 49858**Telephone:** (906) 863 - 2667**Fax Number:****E-mail Address:**

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**Name:** DONALD CLEWLEY**Title:** SECRETARY OF COMMISSION**Office Address:**601 MARINETTE AVENUE  
MARINETTE, WI 54143**Telephone:** (715) 732 - 0230**Fax Number:****E-mail Address:**

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**Name:** JUDY STAUBER**Title:** BOOKKEEPER**Office Address:**501 WATER STREET  
P.O. BOX 611  
MARINETTE, WI 54143**Telephone:** (715) 732 - 5183**Fax Number:** (715) 732 - 5194**E-mail Address:**

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**Name of utility commission/committee:**    MARINETTE WATER & WASTEWATER COMMISSION

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**Names of members of utility commission/committee:**JEFFREY ANDERSON  
DONALD CLEWLEY  
SCOTT GLEDHILL  
STEVEN GOLZ  
JAMES LAMALFA  
DAVID MAGUIRE

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,029,525	2,037,931	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,128,634	1,027,589	<b>2</b>
Depreciation Expense (403)	217,853	188,610	<b>3</b>
Amortization Expense (404-407)	2,201	2,201	<b>4</b>
Taxes (408)	218,663	218,751	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,567,351</b>	<b>1,437,151</b>	
<b>Net Operating Income</b>	<b>462,174</b>	<b>600,780</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>462,174</b>	<b>600,780</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	96,049	79,137	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>96,049</b>	<b>79,137</b>	
<b>Total Income</b>	<b>558,223</b>	<b>679,917</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>558,223</b>	<b>679,917</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	206,205	224,936	<b>14</b>
Amortization of Debt Discount and Expense (428)	11,516	10,663	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>217,721</b>	<b>235,599</b>	
<b>Net Income</b>	<b>340,502</b>	<b>444,318</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,467,255	3,022,937	<b>20</b>
Balance Transferred from Income (433)	340,502	444,318	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,807,757</b>	<b>3,467,255</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Investment Income	96,049	5
<b>Total (Acct. 419):</b>	<b>96,049</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	2,029,525	0	0	0	<b>2,029,525</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,029,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,029,525</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	515,394		515,394	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,967		9,967	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	9,490		9,490	19
<b>Total Payroll</b>	<b>534,851</b>	<b>0</b>	<b>534,851</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	11,389,816	10,776,724	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,919,347	2,739,022	<b>2</b>
<b>Net Utility Plant</b>	<b>8,470,469</b>	<b>8,037,702</b>	
Utility Plant Acquisition Adjustments (117-118)	11,423	13,624	<b>3</b>
Other Utility Plant Adjustments (119)			<b>4</b>
<b>Total Net Utility Plant</b>	<b>8,481,892</b>	<b>8,051,326</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>5</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>6</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>7</b>
Other Investments (124)	0	0	<b>8</b>
Special Funds (125-128)	1,571,587	781,683	<b>9</b>
<b>Total Other Property and Investments</b>	<b>1,571,587</b>	<b>781,683</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	206,719	1,008,808	<b>10</b>
Special Deposits (132-134)	0	0	<b>11</b>
Working Funds (135)	310	310	<b>12</b>
Temporary Cash Investments (136)			<b>13</b>
Notes Receivable (141)	0	0	<b>14</b>
Customer Accounts Receivable (142)	407,484	402,073	<b>15</b>
Other Accounts Receivable (143)	34,646	15,780	<b>16</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>17</b>
Receivables from Municipality (145)	28,243	50,420	<b>18</b>
Materials and Supplies (151-163)	27,660	38,041	<b>19</b>
Prepayments (165)	99	445	<b>20</b>
Interest and Dividends Receivable (171)	14,108		<b>21</b>
Accrued Utility Revenues (173)			<b>22</b>
Miscellaneous Current and Accrued Assets (174)	3,090	2,812	<b>23</b>
<b>Total Current and Accrued Assets</b>	<b>722,359</b>	<b>1,518,689</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	70,652	82,167	<b>24</b>
Other Deferred Debits (182-186)	120,733	150,916	<b>25</b>
<b>Total Deferred Debits</b>	<b>191,385</b>	<b>233,083</b>	
<b>Total Assets and Other Debits</b>	<b>10,967,223</b>	<b>10,584,781</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,530,039	1,144,498	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	3,807,757	3,467,255	<b>28</b>
<b>Total Proprietary Capital</b>	<b>5,337,796</b>	<b>4,611,753</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,210,000	3,495,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,210,000</b>	<b>3,495,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	235,940	245,606	<b>33</b>
Payables to Municipality (233)	215,322	277,737	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	184,431	188,181	<b>36</b>
Interest Accrued (237)	50,348	55,163	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	6,273	5,263	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>692,314</b>	<b>771,950</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	95,350	94,679	<b>44</b>
<b>Total Deferred Credits</b>	<b>95,350</b>	<b>94,679</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,631,763	1,611,399	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>10,967,223</b>	<b>10,584,781</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	11,389,816	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>11,389,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,919,347	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,919,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>8,470,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,739,022				<b>2,739,022</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	217,853				<b>217,853</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,302				<b>8,302</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	23,252				<b>23,252</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>249,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>249,407</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	68,940				<b>68,940</b>	<b>15</b>
Cost of removal	142				<b>142</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>69,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,082</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,919,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,919,347</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	27,660	38,041	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>27,660</u>	<u>38,041</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1987 REVENUE BONDS	4,232	428	7,547	1
1989 REVENUE BONDS	978	428	1,742	2
1996 REVENUE BONDS	5,708	428	61,363	3
Total			70,652	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,144,498	1
<b>Changes during year (explain):</b>		
Construction paid by city	385,541	2
<b>Balance end of year</b>	<b>1,530,039</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1987 REVENUE BONDS	04/01/1987	04/01/2002	6.00%	775,000	<b>1</b>
1989 REVENUE BONDS	11/01/1989	01/01/2002	7.00%	250,000	<b>2</b>
1996 REVENUE BONDS	07/15/1996	10/01/2006	4.00%	2,185,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,210,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31:    3,210,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	188,181	1
<b>Accruals:</b>		
Charged water department expense	218,663	2
Charged electric department expense		3
Charged sewer department expense	6,958	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>225,621</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	187,640	6
Social Security taxes	36,578	7
PSC Remainder Assessment	2,560	8
<b>Other (explain):</b>		
Michigan Property Taxes	2,593	9
<b>Total payments and other debits</b>	<b>229,371</b>	
<b>Balance end of year</b>	<b>184,431</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1987 REVENUE BONDS	18,270	63,960	67,000	15,230	1
1989 REVENUE BONDS	5,638	19,812	20,725	4,725	2
1996 REVENUE BONDS	31,255	122,433	123,295	30,393	3
<b>Subtotal</b>	<b>55,163</b>	<b>206,205</b>	<b>211,020</b>	<b>50,348</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>55,163</b>	<b>206,205</b>	<b>211,020</b>	<b>50,348</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,611,399	0	0	0	0	1,611,399	1
<b>Add credits during year:</b>							
For Services	20,364					20,364	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,631,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,631,763</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
P&I Redemption Fund	653,518	3
Bond Reserve Fund	356,356	4
Construction Fund	539,382	5
<b>Total (Acct. 125):</b>	<b>1,549,256</b>	
<b>Depreciation Fund (126):</b>		
Bond Depreciation Fund	22,331	6
<b>Total (Acct. 126):</b>	<b>22,331</b>	
<b>Other Special Funds (128):</b>		
NONE		7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	407,484	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>407,484</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Miscellaneous receivables for hydrant usage, water sampling, registration	21,379	17
Receivable from sewer utility for true up of joint metering allocation	13,267	18
<b>Total (Acct. 143):</b>	<b>34,646</b>	
<b>Receivables from Municipality (145):</b>		
Receivables placed on tax roll	24,559	19
Public fire protection adjustment	3,684	20
<b>Total (Acct. 145):</b>	<b>28,243</b>	
<b>Prepayments (165):</b>		
Miscellaneous Prepays	99	21
<b>Total (Acct. 165):</b>	<b>99</b>	
<b>Extraordinary Property Losses (182):</b>		
Water tower painting costs - PSC authorized 6/17/93	120,733	22
<b>Total (Acct. 182):</b>	<b>120,733</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Sewer accounts receivable	215,322	27
<b>Total (Acct. 233):</b>	<b>215,322</b>	
<b>Other Deferred Credits (253):</b>		
Accrued sick leave and vacation	95,350	28
<b>Total (Acct. 253):</b>	<b>95,350</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	11,083,270	0	0	0	<b>11,083,270</b>	<b>1</b>
Materials and Supplies	32,850	0	0	0	<b>32,850</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,829,184	0	0	0	<b>2,829,184</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,621,581	0	0	0	<b>1,621,581</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,665,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,665,355</b>	
Net Operating Income	462,174	0	0	0	<b>462,174</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.93%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.93%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,337,268	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,637,506	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>4,974,774</b>	
<b>Net Income</b>		
Net Income	340,502	5
<b>Percent Return on Proprietary Capital</b>	<b>6.84%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

May 12, 1999

Ms. Judy Stauber, Bookkeeper  
Marinette Municipal Water Utility  
501 Water Street  
PO Box 611  
Marinette, WI 54143-0611

1998 Analytical Review DWCCA-3370-ELE

Dear Ms. Stauber:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,008,756	1
<b>Total Sales of Water</b>	<b>2,008,756</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,833	2
Miscellaneous Service Revenues (471)	1,972	3
Rents from Water Property (472)	300	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,664	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,769</b>	
<b>Total Operating Revenues</b>	<b>2,029,525</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	21,001	8
Pumping Expenses (620-633)	166,292	9
Water Treatment Expenses (640-652)	431,095	10
Transmission and Distribution Expenses (660-678)	178,260	11
Customer Accounts Expenses (901-905)	54,189	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	277,797	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,128,634</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	217,853	15
Amortization Expense (404-407)	2,201	16
Taxes (408)	218,663	17
<b>Total Other Operating Expenses</b>	<b>438,717</b>	
<b>Total Operating Expenses</b>	<b>1,567,351</b>	
<b>NET OPERATING INCOME</b>	<b>462,174</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	13	74	2,096	1
Commercial	1	6	120	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>14</b>	<b>80</b>	<b>2,216</b>	
Metered Sales to General Customers (461)				
Residential	4,308	231,323	667,057	4
Commercial	422	90,339	219,507	5
Industrial	70	518,367	696,446	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,800</b>	<b>840,029</b>	<b>1,583,010</b>	
Private Fire Protection Service (462)	52		25,354	7
Public Fire Protection Service (463)	1		309,138	8
Other Sales to Public Authorities (464)	54	49,574	89,038	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,921</b>	<b>889,683</b>	<b>2,008,756</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	309,138	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>309,138</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,833	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,833</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Turn on/off's, miscellaneous revenues	1,972	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,972</b>	
<b>Rents from Water Property (472):</b>		
Rents	300	8
<b>Total Rents from Water Property (472)</b>	<b>300</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,664	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>11,664</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	11,285	1
Operation Labor and Expenses (601)	4,289	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	5,347	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	80	13
<b>Total Source of Supply Expenses</b>	<b>21,001</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	1,136	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	57,860	17
Pumping Labor and Expenses (624)	73,835	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	11,893	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	1,340	23
Maintenance of Power Production Equipment (632)	3,078	24
Maintenance of Pumping Equipment (633)	17,150	25
<b>Total Pumping Expenses</b>	<b>166,292</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	91,161	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	289,267	28
Miscellaneous Expenses (643)	20,227	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	815	31
Maintenance of Structures and Improvements (651)	7,232	32
Maintenance of Water Treatment Equipment (652)	22,393	33
<b>Total Water Treatment Expenses</b>	<b>431,095</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	318	34
Storage Facilities Expenses (661)	8,135	35
Transmission and Distribution Lines Expenses (662)	18,900	36
Meter Expenses (663)	12,398	37
Customer Installations Expenses (664)	3,093	38
Miscellaneous Expenses (665)	8,418	39
Rents (666)	360	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	32,880	43
Maintenance of Transmission and Distribution Mains (673)	39,680	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	24,763	46
Maintenance of Meters (676)	4,993	47
Maintenance of Hydrants (677)	24,322	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>178,260</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	13,509	51
Customer Records and Collection Expenses (903)	39,035	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	1,645	54
<b>Total Customer Accounts Expenses</b>	<b>54,189</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	49,958	56
Office Supplies and Expenses (921)	10,353	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	59,179	59
Property Insurance (924)	4,567	60
Injuries and Damages (925)	15,168	61
Employee Pensions and Benefits (926)	129,081	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,829	65
Rents (931)		66
Maintenance of General Plant (932)	3,662	67
<b>Total Administrative and General Expenses</b>	<b>277,797</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,128,634</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		184,431	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,499	<b>2</b>
<b>Net property tax equivalent</b>		<b>176,932</b>	
Social Security		36,578	<b>3</b>
PSC Remainder Assessment		2,560	<b>4</b>
Other (specify): Michigan Property Tax		2,593	<b>5</b>
<b>Total tax expense</b>		<b>218,663</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.249110				3
County tax rate	mills		6.993250				4
Local tax rate	mills		15.097220				5
School tax rate	mills		10.039770				6
Voc. school tax rate	mills		1.565670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.945020</b>				10
Less: state credit	mills		1.932430				11
<b>Net tax rate</b>	mills		<b>32.012590</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>15.097220</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.605440</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.702660</b>				17
<b>Total Tax Rate</b>	mills		<b>33.945020</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.786644</b>				19
<b>Total tax net of state credit</b>	mills		<b>32.012590</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.182525</b>				21
Utility Plant, Jan. 1	\$	<b>10,776,724</b>	10,776,724				22
Materials & Supplies	\$	<b>38,041</b>	38,041				23
<b>Subtotal</b>	\$	<b>10,814,765</b>	<b>10,814,765</b>				24
Less: Plant Outside Limits	\$	<b>1,655,477</b>	1,655,477				25
<b>Taxable Assets</b>	\$	<b>9,159,288</b>	<b>9,159,288</b>				26
Assessment Ratio	dec.		0.799600				27
<b>Assessed Value</b>	\$	<b>7,323,767</b>	<b>7,323,767</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.182525</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>184,431</b>	<b>184,431</b>				30
Tax Equivalent per 1994 PSC Report	\$	181,602					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>184,431</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,551		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	291,149		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	686,465		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>980,165</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	72,387		12
Structures and Improvements (321)	788,513		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	125,722		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	391,743		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,378,365</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	473,403		22
Water Treatment Equipment (332)	439,311	10,428	23
<b>Total Water Treatment Plant</b>	<b>912,714</b>	<b>10,428</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,551	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			291,149	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			686,465	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>980,165</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			72,387	12
Structures and Improvements (321)		(121,490)	667,023	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			125,722	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		121,490	513,233	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,378,365</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			473,403	22
Water Treatment Equipment (332)			449,739	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>923,142</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,459,570		26
Transmission and Distribution Mains (343)	3,608,116	400,112	27
Fire Mains (344)	0		28
Services (345)	764,015	64,125	29
Meters (346)	369,065	15,414	30
Hydrants (348)	507,907	53,109	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,708,673</b>	<b>532,760</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	21,650		33
Structures and Improvements (390)	417,677		34
Office Furniture and Equipment (391)	11,507	1,382	35
Computer Equipment (391.1)	104,849	40,194	36
Transportation Equipment (392)	59,002	38,106	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	52,299	2,162	39
Laboratory Equipment (395)	22,442		40
Power Operated Equipment (396)	45,022	57,000	41
Communication Equipment (397)	62,359		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>796,807</b>	<b>138,844</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,776,724</b>	<b>682,032</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,776,724</b>	<b>682,032</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>1,459,570</b>	<b>26</b>
Transmission and Distribution Mains (343)	1,983		<b>4,006,245</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	1,933		<b>826,207</b>	<b>29</b>
Meters (346)	2,005		<b>382,474</b>	<b>30</b>
Hydrants (348)	1,150		<b>559,866</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>7,071</b>	<b>0</b>	<b>7,234,362</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>21,650</b>	<b>33</b>
Structures and Improvements (390)			<b>417,677</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>12,889</b>	<b>35</b>
Computer Equipment (391.1)			<b>145,043</b>	<b>36</b>
Transportation Equipment (392)	16,847		<b>80,261</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>54,461</b>	<b>39</b>
Laboratory Equipment (395)			<b>22,442</b>	<b>40</b>
Power Operated Equipment (396)	45,022		<b>57,000</b>	<b>41</b>
Communication Equipment (397)			<b>62,359</b>	<b>42</b>
SCADA Equipment (397.1)			<b>0</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>0</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>61,869</b>	<b>0</b>	<b>873,782</b>	
<b>Total utility plant in service directly assignable</b>	<b>68,940</b>	<b>0</b>	<b>11,389,816</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>68,940</b>	<b>0</b>	<b>11,389,816</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	135,778	1.56%	4,542	<b>3</b>
Wells and Springs (314)	0			<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	67,094	1.08%	7,414	<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>202,872</b>		<b>11,956</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	213,203	2.44%	19,240	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	38,150	3.57%	4,488	<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	173,514	4.00%	15,670	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	0			<b>15</b>
<b>Total Pumping Plant</b>	<b>424,867</b>		<b>39,398</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	214,622	3.33%	15,764	<b>16</b>
Water Treatment Equipment (332)	312,168	3.13%	13,750	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>526,790</b>		<b>29,514</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	265,993	1.89%	27,586	<b>19</b>
Transmission and Distribution Mains (343)	475,166	0.67%	24,174	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	235,438	2.10%	16,044	<b>22</b>
Meters (346)	78,028	3.00%	11,072	<b>23</b>
Hydrants (348)	96,755	1.20%	6,095	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,151,380</b>		<b>84,971</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					140,320	3
314					0	4
315					0	5
316					74,508	6
317					0	7
	0	0	0	0	214,828	
321					232,443	8
322					0	9
323					42,638	10
324					0	11
325					189,184	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	464,265	
331					230,386	16
332					325,918	17
	0	0	0	0	556,304	
341					0	18
342					293,579	19
343	1,983				497,357	20
344					0	21
345	1,933	142			249,407	22
346	2,005		3,212		90,307	23
348	1,150		40		101,740	24
349					0	25
	7,071	142	3,252	0	1,232,390	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	168,018	4.00%	16,707	<b>26</b>
Office Furniture and Equipment (391)	11,507	8.33%	1,047	<b>27</b>
Computer Equipment (391.1)	56,347	16.67%	17,478	<b>28</b>
Transportation Equipment (392)	59,002	20.00%	10,406	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	42,914	8.33%	4,357	<b>31</b>
Laboratory Equipment (395)	10,032	10.00%	2,244	<b>32</b>
Power Operated Equipment (396)	45,022	8.00%	3,281	<b>33</b>
Communication Equipment (397)	40,271	7.69%	4,796	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>433,113</b>		<b>60,316</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,739,022</b>		<b>226,155</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,739,022</b>		 <b>226,155</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					184,725	26
391					12,554	27
391.1					73,825	28
392	16,847				52,561	29
393					0	30
394					47,271	31
395					12,276	32
396	45,022		20,000		23,281	33
397					45,067	34
397.1					0	35
398					0	36
399					0	37
	<b>61,869</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>451,560</b>	
	<b>68,940</b>	<b>142</b>	<b>23,252</b>	<b>0</b>	<b>2,919,347</b>	
					<b>0</b>	<b>38</b>
	<b>68,940</b>	<b>142</b>	<b>23,252</b>	<b>0</b>	<b>2,919,347</b>	



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		67,243		67,243	1
February		67,420		67,420	2
March		78,545		78,545	3
April		80,935		80,935	4
May		81,603		81,603	5
June		83,498		83,498	6
July		79,649		79,649	7
August		82,962		82,962	8
September		71,114		71,114	9
October		71,313		71,313	10
November		64,875		64,875	11
December		70,883		70,883	12
<b>Total for year</b>	<b>0</b>	<b>900,040</b>	<b>0</b>	<b>900,040</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				8,475	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				891,565	16
Less: Water sold				889,683	17
Losses and unaccounted for				1,882	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,571	21
Date of maximum: 5/20/1998					22
Cause of maximum:					23
Nothing unusual					
Minimum gallons pumped by all methods in any one day during reporting year				1,384	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				1,085,382	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Intakes</b>			
		<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
GREEN BAY OLD	1	2,000	20	20	<b>1</b>
GREEN BAY NEW	1	2,200	17	24	<b>2</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGH LIFT STATION 1	HIGH LIFT STATION 2	HIGH LIFT STATION 3	<b>1</b>
Location	MAIN PLANT 2	MAIN PLANT 2	MAIN PLANT 3	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	JOHNSTONE	JOHNSTONE	LAYNE	<b>5</b>
Year Installed	1968	1968	1968	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	2,000	1,000	6,000	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTORS	US MOTORS	<b>9</b>
Year Installed	1968	1968	1968	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	150	150	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	HIGH LIFT STATION 4	HIGH LIFT STATION 5	SHOREWELL 1	<b>14</b>
Location	MAIN LANT 4	MAIN PLANT 5	MENOMINEE	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	T	<b>17</b>
Pump Manufacturer	JOHNSTONE	PEABODY FLOWAY	JOHNSTONE	<b>18</b>
Year Installed	1968	1987	1968	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,000	700	1,000	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTORS	<b>22</b>
Year Installed	1991	1987	1968	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	100	60	25	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	SHOREWELL 2	SHOREWELL 3	SHOREWELL 4	<b>1</b>
Location	MENOMINEE 2	MENOMINEE 3	MENOMINEE 4	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	T	T	T	<b>4</b>
Pump Manufacturer	JOHNSTON	JOHNSTONE	JOHNSTONE	<b>5</b>
Year Installed	1968	1968	1968	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	2,000	2,000	3,000	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	<b>9</b>
Year Installed	1968	1968	1968	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CITY PARK	PIERCE AVENUE	WET WELL	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>4</b>
				<b>5</b>
Year constructed	1946	1969	1942	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	163	163	1	<b>10</b>
Total capacity in gallons	400,000	1,500,000	260,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER			<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	PRESSURE			<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0450			<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y			<b>23</b>
				<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WET WELL 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	1		10
			11
Total capacity in gallons	500,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	1.500	260	0	260	0	0	1
M	D	2.000	23,961	0	848	0	23,113	2
P	D	2.000	370	0	370	0	0	3
M	D	4.000	2,727	0	0	0	2,727	4
M	D	6.000	191,670	3,245	535	0	194,380	5
M	D	8.000	62,604	234	0	0	62,838	6
M	D	10.000	20,369	824	0	0	21,193	7
M	D	12.000	58,117	2,159	0	0	60,276	8
M	D	16.000	19,961	0	0	0	19,961	9
M	T	16.000	150	0	0	0	150	10
M	T	18.000	1,769	0	0	0	1,769	11
M	D	20.000	138	0	0	0	138	12
M	S	20.000	2,000	0	0	0	2,000	13
M	T	22.000	670	0	0	0	670	14
M	S	24.000	2,200	0	0	0	2,200	15
M	T	24.000	1,100	0	0	0	1,100	16
<b>Total Within Municipality</b>			<b>388,066</b>	<b>6,462</b>	<b>2,013</b>	<b>0</b>	<b>392,515</b>	
<b>Total Utility</b>			<b>388,066</b>	<b>6,462</b>	<b>2,013</b>	<b>0</b>	<b>392,515</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	7	0	1	0	6		1
M	0.500	304	0	2	0	302		2
M	0.750	3,523	3	15	0	3,511		3
L	0.750	3	0	0	0	3		4
M	1.000	552	31	2	0	581		5
M	1.250	14	0	0	0	14		6
M	1.500	26	24	0	0	50		7
P	2.000	1	0	0	0	1		8
M	2.000	86	8	7	0	87		9
M	2.500	1	0	0	0	1		10
M	3.000	2	0	0	0	2		11
M	4.000	37	1	0	0	38		12
M	6.000	32	0	0	0	32		13
M	8.000	9	7	0	0	16		14
M	10.000	3	0	0	0	3		15
<b>Total Utility</b>		<b>4,600</b>	<b>74</b>	<b>27</b>	<b>0</b>	<b>4,647</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,740	108	42	0	<b>4,806</b>	301	<b>1</b>
0.750	92	0	0	0	<b>92</b>	3	<b>2</b>
1.000	79	2	2	0	<b>79</b>	8	<b>3</b>
1.500	39	0	0	0	<b>39</b>	12	<b>4</b>
2.000	66	7	0	0	<b>73</b>	22	<b>5</b>
3.000	32	1	0	0	<b>33</b>	5	<b>6</b>
4.000	13	0	0	0	<b>13</b>	4	<b>7</b>
6.000	1	0	0	0	<b>1</b>	0	<b>8</b>
8.000	2	0	0	0	<b>2</b>	2	<b>9</b>
<b>Total:</b>	<b>5,064</b>	<b>118</b>	<b>44</b>	<b>0</b>	<b>5,138</b>	<b>357</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,294	292	15	18	0	187	<b>4,806</b>	<b>1</b>
0.750	13	40	4	4	0	31	<b>92</b>	<b>2</b>
1.000	1	39	7	11	0	21	<b>79</b>	<b>3</b>
1.500	0	16	7	1	0	15	<b>39</b>	<b>4</b>
2.000	0	26	21	8	0	18	<b>73</b>	<b>5</b>
3.000	0	7	9	8	0	9	<b>33</b>	<b>6</b>
4.000	0	2	5	4	0	2	<b>13</b>	<b>7</b>
6.000	0	0	0	0	0	1	<b>1</b>	<b>8</b>
8.000	0	0	2	0	0	0	<b>2</b>	<b>9</b>
<b>Total:</b>	<b>4,308</b>	<b>422</b>	<b>70</b>	<b>54</b>	<b>0</b>	<b>284</b>	<b>5,138</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	651	26	7		670	2
<b>Total Fire Hydrants</b>	<b>651</b>	<b>26</b>	<b>7</b>	<b>0</b>	<b>670</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 670

Number of distribution system valves end of year: 1,711

Number of distribution valves operated during year: 89

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Utility made adjustments to water plant in order to place plant in proper accounts.

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### Water Mains (Page W-17)

The city financed \$303,830 of main additions while the utility financed the remaining share.

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### Water Services (Page W-18)

The utility received contributions from customers of \$20,364 for service additions. The utility financed the rest of the service additions for 1998.

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